

EXHIBIT 27

Biller, Arthur

From: Lawrence, J. Alexander [ALawrence@mofo.com]
Sent: Saturday, July 20, 2013 3:09 PM
To: Eaton, Mary; 'cshore@whitecase.com'; 'vanessa.soderberg@whitecase.com'; 'mcarney@McKoolSmith.com'; Abrams, Marc; Baio, Joseph; Shalhoub, Paul; James, Emma; Hardy, Jennifer; 'GUZZI@milbank.com'; 'pgoodman@McKoolSmith.com'; 'bumari@McKoolSmith.com'; Scott, Kennon; 'lbradley@whitecase.com'; 'GPapeika@milbank.com'; 'DODonnell@milbank.com'
Cc: Kerr, Charles L.; 'rlwynne@JonesDay.com'; 'Rebecca.Kahan@dechert.com'; 'keckstein@kramerlevin.com'; 'kotwick@sewkis.com'; 'munno@sewkis.com'; 'glenn.siegel@dechert.com'; 'pkaufman@kramerlevin.com'; 'michael.martinez@mayerbrown.com'; 'rmauceri@morganlewis.com'; 'jgarrison@morganlewis.com'; 'jgoodchild@morganlewis.com'; 'jrosenthal@morganlewis.com'; 'kit.weitnauer@alston.com'; 'michael.johnson@alston.com'; 'william.hao@alston.com'; 'Mauricio.Espana@dechert.com'; 'hfsidman@JonesDay.com'; 'kmwaag@jonesday.com'
Subject: RE: In re Residential Capital LLC
Attachments: 3929 - FGIC 9019 Settlement Motion Exhibit 5.pdf; 3929 - FGIC 9019 Settlement Motion Exhibit 4.pdf

Mary,

As you correctly noted, the Scheduling Order provides that “[a]ny party seeking to introduce expert testimony at the Hearing shall provide expert declarations setting forth that testimony on or before Friday, July 19, 2013 at 5:00 p.m., Prevailing Eastern Time.”

Both Mr. Lipps and Mr. D’Vari submitted detailed declarations long ago setting forth their testimony in support of the motion. Those declarations are attached.

With respect to “Rule 26(B)(2),” we assume you are referring to Rule 26(a)(2), which does not apply under Bankruptcy Rule 9014.

Regards,

Alex

From: Eaton, Mary [mailto:meaton@willkie.com]
Sent: Friday, July 19, 2013 8:17 PM
To: Lawrence, J. Alexander; 'cshore@whitecase.com'; 'vanessa.soderberg@whitecase.com'; 'mcarney@McKoolSmith.com'; Abrams, Marc; Baio, Joseph; Shalhoub, Paul; James, Emma; Hardy, Jennifer; 'GUZZI@milbank.com'; 'pgoodman@McKoolSmith.com'; 'bumari@McKoolSmith.com'; Scott, Kennon; 'lbradley@whitecase.com'; 'GPapeika@milbank.com'; 'DODonnell@milbank.com'
Cc: Kerr, Charles L.; 'rlwynne@JonesDay.com'; 'Rebecca.Kahan@dechert.com'; 'keckstein@kramerlevin.com'; 'kotwick@sewkis.com'; 'munno@sewkis.com'; 'glenn.siegel@dechert.com'; 'pkaufman@kramerlevin.com'; 'michael.martinez@mayerbrown.com'; 'rmauceri@morganlewis.com'; 'jgarrison@morganlewis.com'; 'jgoodchild@morganlewis.com'; 'jrosenthal@morganlewis.com'; 'kit.weitnauer@alston.com'; 'michael.johnson@alston.com'; 'william.hao@alston.com'; 'Mauricio.Espana@dechert.com'; 'hfsidman@JonesDay.com'; 'kmwaag@jonesday.com'
Subject: RE: In re Residential Capital LLC

Alex,

The Scheduling Order required “[a]ny party seeking to introduce expert testimony at the Hearing [to] provide expert declarations setting forth that testimony on or before Friday, July 19, 2013 at 5:00 p.m.” We received no report by that deadline, let alone a report that conforms with the requirements of Rule 26(B)(2), or any of the underlying

documentation. Accordingly, those witnesses – and any other purported “expert” who failed to provide an expert report in connection with objections to the 9019 Motion in accordance with Rule 26(B)(2) and the Scheduling Order -- are precluded from testifying as experts.

Regards,
Mary

From: Lawrence, J. Alexander [<mailto:ALawrence@mofo.com>]
Sent: Friday, July 19, 2013 7:17 PM
To: 'cshore@whitecase.com'; 'vanessa.soderberg@whitecase.com'; 'mcarney@McKoolSmith.com'; Eaton, Mary; Abrams, Marc; Baio, Joseph; Shalhoub, Paul; James, Emma; Hardy, Jennifer; 'GUzzi@milbank.com'; 'pgoodman@McKoolSmith.com'; 'bumari@McKoolSmith.com'; Scott, Kennon; 'lbradley@whitecase.com'; 'GPapeika@milbank.com'; 'DODonnell@milbank.com'
Cc: Kerr, Charles L.; 'rlwynne@JonesDay.com'; 'Rebecca.Kahan@dechert.com'; 'keckstein@kramerlevin.com'; 'kotwick@sewkis.com'; 'munno@sewkis.com'; 'glenn.siegel@dechert.com'; 'pkaufman@kramerlevin.com'; 'michael.martinez@mayerbrown.com'; 'rmauceri@morganlewis.com'; 'jgarrity@morganlewis.com'; 'jgoodchild@morganlewis.com'; 'jrosenthal@morganlewis.com'; 'kit.weitnauer@alston.com'; 'michael.johnson@alston.com'; 'william.hao@alston.com'; 'Mauricio.Espana@dechert.com'; 'hfsidman@JonesDay.com'; 'kmwaag@jonesday.com'
Subject: In re Residential Capital LLC

All

The Debtors have previously designated Jeffrey Lipps and Ron D'Vari as expert witnesses.

The Debtors can make Mr. Lipps available at 10:00 am on Tuesday, July 23, 2013. Please let us know by Sunday whether anyone plans to take Mr. Lipps' deposition.

Although we need to reconfirm that he is available on this date, the Debtors hope to be able to make Ron D'Vari available at 9:00 am on Thursday, July 25, 2013. Please let us know by Monday whether anyone plans to take Mr. D'Vari's deposition.

Regards,
Alex.

To ensure compliance with requirements imposed by the IRS, Morrison & Foerster LLP informs you that, if any advice concerning one or more U.S. Federal tax issues is contained in this communication (including any attachments), such advice is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

For information about this legend, go to
<http://www.mofo.com/Circular230/>

This message contains information which may be confidential and privileged. Unless you are the addressee (or authorized to receive for the addressee), you may not use, copy or disclose to anyone the message or any information contained in the message. If you have received the message in error, please advise the sender by reply e-mail @mofo.com, and delete the message.

IMPORTANT NOTICE: This email message is intended to be received only by persons entitled to receive the confidential information it may contain. Email messages to clients of Willkie Farr & Gallagher LLP presumptively contain information that is confidential and legally privileged; email messages to non-clients are normally confidential and may also be legally privileged. Please do not read, copy, forward or store this message unless you are an intended recipient of it. If you have received this message in error, please forward it back. Willkie Farr & Gallagher LLP is a limited liability partnership organized in the United States under the laws of the State of Delaware, which laws limit the personal liability of partners.

To ensure compliance with requirements imposed by the IRS, Morrison & Foerster LLP informs you that, if any advice concerning one or more U.S. Federal tax issues is contained in this communication (including any attachments), such advice is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

For information about this legend, go to
<http://www.mofo.com/Circular230/>

=====
This message contains information which may be confidential and privileged. Unless you are the addressee (or authorized to receive for the addressee), you may not use, copy or disclose to anyone the message or any information contained in the message. If you have received the message in error, please advise the sender by reply e-mail @mofo.com, and delete the message.
